

REG-46-010 DISTRIBUTION OF MOTOR VEHICLE TAX

010.01 The proceeds from taxes on a motor vehicle will be allocated to each taxing unit in the same proportion as the levy on tangible personal property in that unit bears to the total levy on tangible personal property of all the taxing units for which the motor vehicle is taxed.

(Section 77-1240.01, R.R.S. 1943. December 24, 1975.)